IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 121 OF 1997

Messers R.K.Chemicals. ... Petitioner.

V/s.

Union of India and others. ... Respondents.

D.H.Mehta i/b. N.M.Shah for the petitioner.

A.J.Rana, senior counsel with H.V.Mehta
for the respondents.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 26th October 2005.

P.C. :

. This petition is directed against the order dated 1st May, 1996 issued on 11st January, 1996 incorporated at Exh.'X' to the petition, passed by the Assistant Commissioner of Customs, Appraising Group VII, Mumbai denying benefit of Notification No.203/92 dated 19th May, 1992 and confirming the Less Charge Demand for Rs.12,58,525/- issued under section 28 of the Customs Act, 1962.

. Heard.

. Both parties to the petition agree that the impugned order be set aside without examining the merits or demerits thereof, dispensing with the reasons in support of the order and the petitioner

be relegated to the appellate remedy before the Commissioner (Appeals) with liberty to the petitioner to move an application to seek exclusion of time during which this petition was pending before this Court along with application for condonation of delay, if necessary.

. The petitioner undertakes to file appeal within four weeks from today. It would be open for the petitioner to bring additional material before the appellate authority, which the appellate authority shall consider, after giving notice of the said material to the revenue. In the event of filing appeal, we expect appellate authority to decide it as expeditiously as possible, at any rate, within a period of six months from the date of lodging of appeal. All rival contentions are kept open.

. Accordingly, rule is made absolute in terms of this order with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**